

| Case | Conviction | Guideline Amount | Guideline Range | Sentence |
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| <i>Christian Milton,</i> AIG, Vice resident (D. Conn. 2009) | Convicted at trial of various counts of fraud. | | LIFE imprisonment | 48 months |
| <i>Ronald Ferguson,</i> CEO, General Reinsurance Corp. (D. Conn. 2008) | Convicted at trial of conspiracy, securities fraud, false statements to SEC, and mail fraud. | \$544 million | LIFE imprisonment | 24 months |
| <i>Travis Correll,</i> (N.D. Ga. 2008) | Pled guilty to wire fraud (related to Ponzi scheme). | \$29 million (ordered in restitution) | 188-235 months | 108 months ³ (initially sentenced to 144 months, but later received a further reduction, under Rule 35, based on his cooperation) |
| <i>William Ledee,</i> Founder of fictitious insurance company (N.D. Ga. 2007) | Pled guilty to making false financial statements, engaging in business of insurance as a convicted felon, mail fraud, conspiracy to commit money laundering, etc. | \$21.6 million (ordered in restitution) | The PSR indicated a total offense level of 51, and criminal history category II, resulting in a guideline range of LIFE. | 70 months (Judge varied below C agreement's sentence cap of 7.5 years) |
| <i>John Whittier,</i> Manager, Wood River Partners (S.D.N.Y. 2007) | Pled guilty to securities fraud, failure to disclose ownership in excess of 5% of publicly traded security, and failure to disclose ownership in excess of 10% of publicly traded security. | \$88 million (ordered in restitution) | 188-235 months | 36 months |
| <i>Paul Humphreys,</i> CFO, Safety-Kleen (S.D.N.Y. 2007) | Pled guilty to securities fraud <i>and</i> conspiracy (to commit securities fraud, file false reports with SEC, falsify books and records, make false statements to auditors, and commit bank fraud). | More than \$80 million | 70-87 months | 70 months |
| <i>Richard Adelson,</i> CEO & President, Impath (S.D.N.Y. 2006) | Convicted at trial of conspiracy, securities fraud, and filing false reports with SEC. | \$50 - \$100 million (restitution of \$50 million) | Guideline LIFE | 42 months |
| <i>Jamie Olis,</i> Tax Lawyer, Dynege (S.D. Tex. 2006) | Convicted at trial of: (1) conspiracy to commit securities fraud, mail fraud, wire fraud, (2) securities fraud, (3) mail fraud, and (4) wire fraud. | \$79 million | 151 -181months | 72 months |

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| <i>Walter A. Forbes, Chairman, Cendant Corporation (D. Conn. 2007)</i> | Convicted at trial of conspiracy and making false statements to the SEC. | \$3.275 billion (ordered in restitution) | 151-181 months | 151 months |
| <i>E. Kirk Shelton, Vice Chairman, Cendant Corporation (D. Conn. 2005)</i> | Convicted at trial of: (1) conspiracy to commit securities fraud, mail fraud, wire fraud, and false statements to SEC, (2) mail fraud, (3) wire fraud, (4) false statements to SEC, (5) securities fraud. | \$3.275 billion (ordered in restitution) | 151-181 months (See explanation above regarding use of 1997 Guidelines) | 120 months |
| <i>Sanjay Kumar, CEO, Computer Associates Int'l (E.D.N.Y. 2006)</i> | Pled guilty to conspiracy to commit securities fraud and wire fraud, securities fraud, false statements to SEC, conspiracy to obstruct justice, obstruction of justice, and false statements. | \$2.2 billion (Government's Sentencing Memorandum) | LIFE imprisonment or 188 to 235, depending on Guideline version/year | 144 months |
| <i>Stephen Richards, Sr. Vice President, Computer Associates (E.D.N.Y. 2006)</i> | Pled guilty to conspiracy to commit securities fraud and wire fraud, securities fraud, false statements to SEC, conspiracy to obstruct justice, obstruction of justice, and perjury. | \$2.2 billion (Government's Sentencing Memorandum) | LIFE imprisonment or 151 to 188, depending on Guideline version/year | 84 months |
| <i>John Rigas, Founder, Adelphia (S.D.N.Y. 2004)</i> | Convicted at trial of securities fraud, bank fraud, and conspiracy to: (a) commit securities fraud, (b) commit bank fraud, and (c) make or cause to be made false statements in filings to SEC. | \$2.3 billion | Guideline range was LIFE imprisonment; however, statutory maximum was 185 years. | 144 months |
| <i>Jacob Jacobowitz, Executive VP, Allou Healthcare (E.D.N.Y. 2007)</i> | Pled guilty to making false statements in reports to the SEC. | \$30 million (ordered in restitution) | Guideline range was 168-210 months; however, plea agreement was structured to impose statutory maximum of 120 months. | 84 months |
| <i>Herman Jacobowitz CEO, Allou Healthcare (E.D.N.Y. 2007)</i> | Pled guilty to conspiracy to commit bank, securities, and mail fraud and making false statements in reports to SEC. | \$176 million (ordered in restitution) | Guideline of LIFE imprisonment; however, plea agreement was structured to impose statutory maximum of 180 months. | 180 months |
| <i>Aaron Jacobowitz Manager of various companies controlled by Jacobowitz family (E.D.N.Y. 2007)</i> | Pled guilty to money laundering. | \$176 million (ordered in restitution) | Guideline range was LIFE imprisonment; however, plea agreement was structured to impose statutory maximum of 120 months. | 120 months |
| <i>Raquel Kohler, Mutual Benefit Corp. (S.D. Fla. 2007)</i> | Pled guilty to conspiracy to commit securities fraud. | \$471 million (ordered in restitution) | Guideline range was 324-405 months, but statutory maximum limited sentence to 120 months. | 60 months |

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| <i>Mark Turkcan, Executive, First Bank and Mortgage (E.D. Missouri 2009)</i> | Pled guilty to misapplication of bank funds, a Class B felony | \$35 million (\$24,628,221 ordered in restitution) | Guideline range was 63 - 78 months | one year and a day |
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